

CASE NAME:

CASE NUMBER:

JUDGE:

ACCRUAL BASIS

02/13/95

UNITED STATES BANKRUPTCY COURT

DISTRICT OF

DIVISION

MONTHLY OPERATING REPORT

MONTH ENDING: , 199

IN ACCORDANCE WITH TITLE 28, SECTION 1746, OF THE UNITED STATES CODE, I
DECLARE UNDER PENALTY OF PERJURY THAT I HAVE EXAMINED THE FOLLOWING
MONTHLY OPERATING REPORT (ACCRUAL BASIS-1 THROUGH ACCRUAL BASIS-6) AND
THE ACCOMPANYING ATTACHMENTS AND, TO THE BEST OF MY KNOWLEDGE, THESE
DOCUMENTS ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF THE PREPARER
(OTHER THAN RESPONSIBLE PARTY): IS BASED ON ALL INFORMATION OF WHICH
PREPARER HAS ANY KNOWLEDGE.

RESPONSIBLE PARTY:

ORIGINAL SIGNATURE OF RESPONSIBLE PARTY

TITLE

PRINTED NAME OF RESPONSIBLE PARTY

DATE

PREPARER:

ORIGINAL SIGNATURE OF PREPARER

TITLE

PRINTED NAME OF PREPARER

DATE

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-1

02/13/95

COMPARATIVE BALANCE SHEET

	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
ASSETS				
1. UNRESTRICTED CASH				
2. RESTRICTED CASH				
3. TOTAL CASH				
4. ACCOUNTS RECEIVABLE (NET)				
5. INVENTORY				
6. NOTES RECEIVABLE				
7. PREPAID EXPENSES				
8. OTHER (ATTACH LIST)				
9. TOTAL CURRENT ASSETS				
10. PROPERTY, PLANT & EQUIPMENT				
11. LESS: ACCUMULATED DEPRECIATION / DEPLETION				
12. NET PROPERTY, PLANT & EQUIPMENT				
13. DUE FROM INSIDERS				
14. OTHER ASSETS - NET OF AMORTIZATION (ATTACH LIST)				
15. OTHER (ATTACH LIST)				
16. TOTAL ASSETS				
POSTPETITION LIABILITIES				
17. ACCOUNTS PAYABLE				
18. TAXES PAYABLE				
19. NOTES PAYABLE				
20. PROFESSIONAL FEES				
21. SECURED DEBT				
22. OTHER (ATTACH LIST)				
23. TOTAL POSTPETITION LIABILITIES				
PREPETITION LIABILITIES				
24. SECURED DEBT				
25. PRIORITY DEBT				
26. UNSECURED DEBT				
27. OTHER (ATTACH LIST)				
28. TOTAL PREPETITION LIABILITIES				
29. TOTAL LIABILITIES				
EQUITY				
30. PREPETITION OWNERS' EQUITY				
31. POSTPETITION CUMULATIVE PROFIT OR (LOSS)				
32. DIRECT CHARGES TO EQUITY (ATTACH EXPLANATION)				
33. TOTAL EQUITY				
34. TOTAL LIABILITIES & OWNERS' EQUITY				

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-2

02/13/95

INCOME STATEMENT

	MONTH	MONTH	MONTH
REVENUES			
1. GROSS REVENUES			
2. LESS: RETURNS & DISCOUNTS			
3. NET REVENUE			
COST OF GOODS SOLD			
4. MATERIAL			
5. DIRECT LABOR			
6. DIRECT OVERHEAD			
7. TOTAL COST OF GOODS SOLD			
8. GROSS PROFIT			
OPERATING EXPENSES			
9. OFFICER / INSIDER COMPENSATION			
10. SELLING & MARKETING			
11. GENERAL & ADMINISTRATIVE			
12. RENT & LEASE			
13. OTHER (ATTACH LIST)			
14. TOTAL OPERATING EXPENSES			
15. INCOME BEFORE NON-OPERATING INCOME & EXPENSE			
OTHER INCOME & EXPENSES			
16. NON-OPERATING INCOME (ATT. LIST)			
17. NON-OPERATING EXPENSE (ATT. LIST)			
18. INTEREST EXPENSE			
19. DEPRECIATION / DEPLETION			
20. AMORTIZATION			
21. OTHER (ATTACH LIST)			
22. NET OTHER INCOME & EXPENSES			
REORGANIZATION EXPENSES			
23. PROFESSIONAL FEES			
24. U.S. TRUSTEE FEES			
25. OTHER (ATTACH LIST)			
26. TOTAL REORGANIZATION EXPENSES			
27. INCOME TAX			
28. NET PROFIT (LOSS)			

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-3-

02/13/95

CASH RECEIPTS AND DISBURSEMENTS	MONTH	MONTH	MONTH
1. CASH - BEGINNING OF MONTH			
RECEIPTS FROM OPERATIONS			
2. CASH SALES			
COLLECTION OF ACCOUNTS RECEIVABLE			
3. PREPETITION			
4. POSTPETITION			
5. TOTAL OPERATING RECEIPTS			
NON-OPERATING RECEIPTS			
6. LOANS & ADVANCES (ATTACH LIST)			
7. SALE OF ASSETS			
8. OTHER (ATTACH LIST)			
9. TOTAL NON-OPERATING RECEIPTS			
10. TOTAL RECEIPTS			
11. TOTAL CASH AVAILABLE			
OPERATING DISBURSEMENTS			
12. NET PAYROLL			
13. PAYROLL TAXES PAID			
14. SALES, USE & OTHER TAXES PAID			
15. SECURED / RENTAL / LEASES			
16. UTILITIES			
17. INSURANCE			
18. INVENTORY PURCHASES			
19. VEHICLE EXPENSES			
20. TRAVEL			
21. ENTERTAINMENT			
22. REPAIRS & MAINTENANCE			
23. SUPPLIES			
24. ADVERTISING			
25. OTHER (ATTACH LIST)			
26. TOTAL OPERATING DISBURSEMENTS			
REORGANIZATION EXPENSES			
27. PROFESSIONAL FEES			
28. U.S. TRUSTEE FEES			
29. OTHER (ATTACH LIST)			
30. TOTAL REORGANIZATION EXPENSES			
31. TOTAL DISBURSEMENTS			
32. NET CASH FLOW			
33. CASH - END OF MONTH			

CASE NAME:

ACCRUAL BASIS-4

CASE NUMBER:

02/13/95

ACCOUNTS RECEIVABLE AGING	SCHEDULE AMOUNT	MONTH	MONTH	MONTH
1. 0-30				
2. 31-60				
3. 61-90				
4. 91+				
5. TOTAL ACCOUNTS RECEIVABLE				
6. AMOUNT CONSIDERED UNCOLLECTIBLE				
7. ACCOUNTS RECEIVABLE (NET)				

AGING OF POSTPETITION TAXES AND PAYABLES

MONTH: _____

TAXES PAYABLE	0-30 DAYS	31-60 DAYS	61-90 DAYS	91+ DAYS	TOTAL
1. FEDERAL					
2. STATE					
3. LOCAL					
4. OTHER (ATTACH LIST)					
5. TOTAL TAXES PAYABLE					

6. ACCOUNTS PAYABLE					
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STATUS OF POSTPETITION TAXES

MONTH: _____

FEDERAL	BEGINNING TAX LIABILITY*	AMOUNT WITHHELD AND/ OR ACCRUED	AMOUNT PAID	ENDING TAX LIABILITY
1. WITHHOLDING**				
2. FICA-EMPLOYEE**				
3. FICA-EMPLOYER**				
4. UNEMPLOYMENT				
5. INCOME				
6. OTHER (ATTACH LIST)				
7. TOTAL FEDERAL TAXES				
STATE AND LOCAL				
8. WITHHOLDING				
9. SALES				
10. EXCISE				
11. UNEMPLOYMENT				
12. REAL PROPERTY				
13. PERSONAL PROPERTY				
14. OTHER (ATTACH LIST)				
15. TOTAL STATE & LOCAL				
16. TOTAL TAXES				

* The beginning tax liability should represent the liability from the prior month or, if this is the first operating report, the amount should be zero.

** Attach photocopies of IRS Form 6123 or your FTD coupon and payment receipt to verify payment or deposit.

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-5

02/13/95

The debtor in possession must complete the reconciliation below for each bank account, including all general, payroll and tax accounts, as well as all savings and investment accounts, money market accounts, certificates of deposit, government obligations, etc. Accounts with restricted funds should be identified by placing an asterisk next to the account number. Attach additional sheets if necessary.

MONTH: _____

BANK RECONCILIATIONS		Account #1	Account #2	Account #3	
A.	BANK:				TOTAL
B.	ACCOUNT NUMBER:				
C.	PURPOSE (TYPE):				
1.	BALANCE PER BANK STATEMENT				
2.	ADD: TOTAL DEPOSITS NOT CREDITED				
3.	SUBTRACT: OUTSTANDING CHECKS				
4.	OTHER RECONCILING ITEMS				
5.	MONTH END BALANCE PER BOOKS				
6.	NUMBER OF LAST CHECK WRITTEN				

INVESTMENT ACCOUNTS		DATE OF PURCHASE	TYPE OF INSTRUMENT	PURCHASE PRICE	CURRENT VALUE
BANK, ACCOUNT NAME & NUMBER					
7.					
8.					
9.					
10.					
11.	TOTAL INVESTMENTS				

CASH

12. CURRENCY ON HAND

13. TOTAL CASH - END OF MONTH

CASE NAME:

CASE NUMBER:

ACCRUAL BASIS-6

02/13/95

MONTH: _____

PAYMENTS TO INSIDERS AND PROFESSIONALS

IF THE TOTAL DISBURSEMENTS SHOWN FOR THE MONTH, LIST THE AMOUNT PAID TO INSIDERS (AS DEFINED IN SECTION 101(31) (A)-(F) OF THE U.S. BANKRUPTCY CODE) AND TO PROFESSIONALS. ALSO, FOR PAYMENTS TO INSIDERS, IDENTIFY THE TYPE OF COMPENSATION PAID (e.g. SALARY, BONUS, COMMISSIONS, INSURANCE, HOUSING ALLOWANCE, TRAVEL, CAR ALLOWANCE, ETC.). ATTACH ADDITIONAL SHEETS IF NECESSARY.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
1.			
2.			
3.			
4.			
5.			
TOTAL PAYMENTS TO INSIDERS			

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING PAYMENT	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
TOTAL PAYMENTS TO PROFESSIONALS					

INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED

POSTPETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENTS DUE	AMOUNTS PAID DURING MONTH	TOTAL UNPAID POSTPETITION
TOTAL			

CASE NUMBER:

02/13/95

MONTH: _____

	YES	NO
1. HAVE ANY ASSETS BEEN SOLD OR TRANSFERRED OUTSIDE THE NORMAL COURSE OF BUSINESS THIS REPORTING PERIOD?		
2. HAVE ANY FUNDS BEEN DISBURSED FROM ANY ACCOUNT OTHER THAN A DEBTOR IN POSSESSION ACCOUNT?		
3. ARE ANY POSTPETITION RECEIVABLES (ACCOUNTS, NOTES, OR LOANS) DUE FROM RELATED PARTIES?		
4. HAVE ANY PAYMENTS BEEN MADE ON PREPETITION LIABILITIES THIS REPORTING PERIOD?		
5. HAVE ANY POSTPETITION LOANS BEEN RECEIVED BY THE DEBTOR FROM ANY PARTY?		
6. ARE ANY POSTPETITION PAYROLL TAXES PAST DUE?		
7. ARE ANY POSTPETITION STATE OR FEDERAL INCOME TAXES PAST DUE?		
8. ARE ANY POSTPETITION REAL ESTATE TAXES PAST DUE?		
9. ARE ANY OTHER POSTPETITION TAXES PAST DUE?		
10. ARE ANY AMOUNTS OWED TO POSTPETITION CREDITORS DELINQUENT?		
11. HAVE ANY PREPETITION TAXES BEEN PAID DURING THE REPORTING PERIOD?		
12. ARE ANY WAGE PAYMENTS PAST DUE?		

	YES	NO
1. ARE WORKER'S COMPENSATION, GENERAL LIABILITY AND OTHER NECESSARY INSURANCE COVERAGES IN EFFECT?		
2. ARE ALL PREMIUM PAYMENTS PAID CURRENT?		
3. PLEASE ITEMIZE POLICIES BELOW.		

[illegible]